BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 15.07.2020

CORAM:

THE HONOURABLE MR.JUSTICE **G.R.SWAMINATHAN**

W.P.(MD)Nos.7589, 7590 and 7591 of 2020
and
W.M.P.(MD)Nos.7079, 7080, 7081, 7082, 7083 and 7084 of 2020

M/s.M.R.Hitech Engineers (P) Ltd.,
Represented by its Managing Director,
Door No.131, Railway Feeder Road,
Ramanathapuram - 623 504. ... Petitioner in all W.Ps.

Vs

The State Tax Officer,
Office of the Deputy Commissioner
(ST) (Intelligence),
Madurai. ... Respondents in all W.Ps.

COMMON PRAYER: Petitions filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the records of the respondent in the impugned in GSTIN:33AAECM3688H1ZB/2019-20, GSTIN:33AAECM3688H1ZB/2017-18, GSTIN:33AAECM3688H1ZB/2018-19, dated 03.01.2020 respectively, quash the same as it is violative of Sections 75(4) and 75(6) of Tamil Nadu Goods and Service Tax Act, 2017 and against the principles of natural justice and further direct the respondent to look into the documents and details furnished by the petitioner and thereafter direct the respondent to grant a reasonable opportunity of being heard.

(in all W.Ps)
For Petitioner : Mrs.Radhika Chandra Sehar

For Respondent : Mrs.J.Padmavathi Devi
Special Government Pleader

C O M M O N O R D E R

Heard the learned counsel appearing for the petitioner and the learned Special Government Pleader appearing for the respondent.

2.The issue in all the three writ petitions is one and the same though the assessment years are different. Though very many grounds have been taken by the learned counsel appearing for the petitioner in the affidavit filed in support of the writ petitions, I am of the view that these writ petition can be disposed of on a short ground.

3.The petitioner's counsel draws my attention to Section 75(4) of Tamil Nadu Goods and Service Tax Act, 2017, which reads as follows:

> "*An opportunity of hearing shall be granted where a request is received in writing from the person chargeable with tax or penalty, or where any adverse decision is contemplated against such person.*"

4.I posed a specific question to the learned Special Government Pleader as to whether specific opportunity of personal hearing by mentioning the date was given. It is not in dispute that individual and separate personal hearing notice was not issued to the petitioner. On the ground of violation of statutory mandate under Section 75(4) of Tamil Nadu Goods and Service Tax Act, 2017, the impugned orders have to be necessarily quashed. They are accordingly quashed. The matters are remitted to the file of the respondent to pass orders afresh in accordance with law. I make it clear that I have not gone into the merits of the matter.

5.With this liberty to the respondent to pass orders in accordance with law, these writ petitions are allowed. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CS-II)

// True Copy //

/ /2020

Sub Assistant Registrar(CS)

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Note : 1. In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the advocate/litigant concerned.

To:

The State Tax Officer,
Office of the Deputy Commissioner
(ST) (Intelligence),
Madurai.

W.P.(MD)Nos.7589, 7590 and 7591 of 2020

15.07.2020

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